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**See Reverse Side for Instructions**

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# Instructions

## Application For Refund

### North Dakota Sales Tax - Canadian Resident

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## General instructions

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### Eligibility

North Dakota Century Code (N.D.C.C.) 57-39.2-28 identifies eligible residents as those individuals who are in North Dakota not as tourists, but to make specific purchase(s) and remove those purchase(s) within 30 days for exclusive use outside the state.

“Eligible residents” does NOT include businesses.

### Qualifying Invoices & Purchases

1. Qualifying invoices (which can consist of multiple items on a single receipt so long as the total taxable amount exceeds \$25.00) must include \$25 of taxable items and requests must include at least \$15 of refunded tax to be considered.
  2. Qualifying purchases may be accumulated during one calendar year to reach the \$15 minimum request and must be submitted within 3 years of purchase date.
  3. Items consumed in North Dakota such as hotel accommodations, restaurant receipts and admissions to events, will not qualify.
  4. Purchases made over the internet must include the screen print or e-mail identifying each item and the original packaging slip identifying the items being received in North Dakota. Only items identified on the screen print or e-mail and packaging slips will be considered for refund.
1. All requests must be submitted on the form prescribed by the commissioner.
  2. Individuals, their spouses and dependants may apply on the same form provided that each individual who makes a purchase is identified on the application.
    - Refund requests by unrelated individuals must include names of both individuals and a letter identifying both individuals making the purchase.
  3. Requests must include all the information identified on the form to be considered.
  4. A separate listing of each receipt is to be made in the space provided.
    - If necessary use additional forms for lengthy requests.
  5. All requests must include original invoices which contain a description of the purchase, seller's name, amount paid for the goods, and date goods were purchased.
    - Return receipts must be included with original receipts for items that are returned.
    - Watercraft and ATV's must include a copy of import

documentation to be considered for refund.

6. Be sure to sign the form.

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### When & Where To File

Refund requests must be received by the Tax Department within three years after the purchase date.

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### Access the Form Online

This form is available on the Tax Department's web site at:  
[www.nd.gov/tax/salesanduse/forms/](http://www.nd.gov/tax/salesanduse/forms/).

- The form is listed under the “**Special Refund Forms**” heading.
- The form is titled, ***Request for Sales Tax Refund for Canadian Residents***.
- The form on the web site allows you to fill it in using your computer.
- Simply complete the form, print, sign, and mail the paper form and supporting documentation to the Tax Department.

Mail to:

Office of State Tax Commissioner  
Registration Section  
600 E Boulevard Ave, Dept. 127  
Bismarck ND 58506-5527

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### Contact Information

For additional information please contact the Tax Department:

Email: [taxregistration@nd.gov](mailto:taxregistration@nd.gov)  
Phone: 701.328.1241.